

**GOVERNMENT OF TELANGANA
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017) – Further Amendments on Rates of Tax - State Tax Rates - Notification - Orders – Issued.

REVENUE (CT-II) DEPARTMENT

G.O.Ms.No. 122

**Dated: 25-08-2023
Read the following:**

1. G.O.Ms No. 110, Revenue (CT-II) Department, Dt. 29-06-2017.
2. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 05/2023 - Central Tax (Rate), Dt. 09-05-2023.
3. From the Commissioner of Commercial Taxes, Telangana, Hyderabad, Ref No. A(1)/75/2017, Dt. 23-05-2023

ORDER:-

The following Notification shall be published in an Extra-ordinary issue of Telangana Gazette Dt:25.08.2023.

NOTIFICATION No. 05/2023- State Tax (Rate)

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification No. 11/2017 – State Tax (Rate), issued in G.O Ms No.110, Revenue (CT-II) Department, Dt. 29.06.2017, published in Telangana Gazette Part-I, Extraordinary No.191/A, Dt:30.06.2017, namely:-

AMENDMENT

In the said notification, in the Table, against serial number 9, in item (iii), in sub-item (b), in the entries under column (5), in condition (2), after the second proviso, the following provisos shall be inserted, namely:-

“Provided also that the option for the Financial Year 2023-2024 shall be exercised on or before the 31st May, 2023:

Provided also that a GTA who commences new business or crosses threshold for registration during any Financial Year, may exercise the option to itself pay GST on the services supplied by it during that Financial Year by making a declaration in Annexure V before the expiry of forty-five days from the date of applying for GST registration or one month from the date of obtaining registration whichever is later.”

2. This notification shall come into force with effect from 09th May, 2023.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**SANTHI KUMARI
CHIEF SECRETARY & SPECIAL
CHIEF SECRETARY TO GOVERNMENT (FAC)**

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (He is requested to supply 5 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of Commercial Taxes, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GSTBhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

Copy to:

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department

The P.S. to Principal Secretary (NR) to Hon'ble Chief Minister, Government of Telangana.

The P.S. CS & Special Chief Secretary to Government, Revenue (CT&Ex) Department

Sf /Sc.

//FORWARDED :: BY ORDER//

SECTION OFFICER